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January 12, 2007

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Art Unit 2615

Attn: Mail Stop Amendment

Commissioner for Patents PO Box 1450 Alexandria, VA 22313-1450

Re:

U.S. Utility Patent Application

Application No. 10/028,781; Filed: December 28, 2001

For: IP Telephone System

Inventors: Fallahi et al. Our Ref: 1875.1270001

Sir:

Transmitted herewith for appropriate action are the following documents:

- 1. Amendment and Reply Under 37 C.F.R. §1.111;
- 2. Petition for Extension of Time Under 37 C.F.R. 1.136(a);
- 3. Credit Card Payment Form (PTO-2038) in the amount of \$1,020.00 to cover the three-month extension of time fee; and
- 4. One (1) return postcard.

It is respectfully requested that the attached postcard be stamped with the date of filing of these documents, and that it be returned to our courier.

In the event that extensions of time are necessary to prevent abandonment of this patent application, then such extensions of time are hereby petitioned.

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The U.S. Patent and Trademark Office is hereby authorized to charge any fee deficiency, or credit any overpayment, to our Deposit Account No. 19-0036.

Respectfully submitted,

STERNE, KESSLER, GOLDSTEIN & FOX P.L.L.C.

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JTH/BSW:smn Enclosure(s)

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